

[7th April 1955]

APPENDIX V.

[Vide item II (4) on page 947 supra.]

L.A. BILL No. 25 OF 1954.

(As passed by the Assembly.)

A Bill to amend and consolidate the law relating to court-fees and valuation of suits in the State of Madras.

WHEREAS it is necessary and expedient to amend and consolidate the law relating to court-fees and valuation of suits in the State of Madras :

BE it enacted in the Sixth Year of the Republic of India as follows :—

CHAPTER I.

PRELIMINARY.

1. *Short title, extent and commencement.*—(1) This Act may be called the Madras Court-fees and Suits Valuation Act, 1955.

(2) It extends to the whole of the State of Madras.

(3) It shall come into force on such date as the State Government may, by notification in the *Fort St. George Gazette*, appoint.

2. *Application of Act.*—(1) The provisions of this Act shall not apply to—

(a) proceedings in the Presidency Court of Small Causes, Madras;

(b) documents presented or to be presented before an officer serving under the Central Government.

(2) Where any other law contains provisions relating to the levy of fee in respect of proceedings under such other law, the provisions of this Act relating to the levy of fee in respect of such proceedings shall apply subject to the said provisions of such other law.

3. *Definitions.*—In this Act, unless the context otherwise requires,—

(i) “ appeal ” includes a cross-objection;

(ii) “ Court ” means any Civil, Revenue, or Criminal Court and includes a Tribunal or other authority having jurisdiction under any special or local law to decide questions affecting the rights of parties;

(iii) “ prescribed ” means prescribed by rules made under this Act; and

(iv) expressions used and not defined in this Act or in the Madras General Clauses Act, 1891 (Madras Act I of 1891), but defined in the Code of Civil Procedure, 1908 (Central Act V of 1908), shall have the meanings respectively assigned to them in the said Code.

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CHAPTER II.

LIABILITY TO PAY FEE.

4. *Levy of fee in Courts and public offices.*—No document which is chargeable with fee under this Act shall—

(i) be filed, exhibited or recorded in, or be acted on or furnished by, any Court including the High Court, or

(ii) be filed, exhibited or recorded in any public office, or be acted on or furnished by any public officer, unless in respect of such document there be paid a fee of an amount not less than that indicated as chargeable under this Act :

Provided that, whenever the filing or exhibition in a Criminal Court of a document in respect of which the proper fee has not been paid is in the opinion of the Court necessary to prevent a failure of justice, nothing contained in this section shall be deemed to prohibit such filing or exhibition.

5. *Fees on documents inadvertently received.*—When a document on which the whole or any part of the fee prescribed by this Act has not been paid is produced or has, through mistake or inadvertence, been received in any Court or public office, the Court or the head of the office may, in its or his discretion at any time, allow the person by whom such fee is payable to pay the fee or part thereof, as the case may be, within such time as may be fixed; and upon such payment, the document shall have the same force and effect as if the full fee had been paid in the first instance.

6. *Multifarious suits.*—(1) In any suit in which separate and distinct reliefs are sought based on the same cause of action, the plaint shall be chargeable with a fee on the aggregate value of the relief :

Provided that, if a relief is sought only as ancillary to the main relief, the plaint shall be chargeable only on the value of the main relief.

(2) Where more reliefs than one based on the same cause of action are sought in the alternative in any suit, the plaint shall be chargeable with the highest of the fees leviable on the reliefs.

(3) Where a suit embraces two or more distinct and different causes of action and separate reliefs are sought based on them, either alternatively or cumulatively, the plaint shall be chargeable with the aggregate amount of the fees with which plaints would be chargeable under this Act if separate suits were instituted in respect of the several causes of action :

Provided that, where the causes of action in respect of reliefs claimed alternatively against the same person arise out of the same transaction, the plaint shall be chargeable only with the highest of the fees chargeable on them.

Nothing in the sub-section shall be deemed to affect any power conferred upon a Court under rule 6 or Order II of the Code of Civil Procedure, 1908 (Central Act V of 1908).

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(4) The provisions of this section shall apply *mutatis mutandis* to memoranda of appeals, applications, petitions and written statements.

Explanation.—For the purpose of this section, a suit for possession of immovable property and for mesne profits shall be deemed to be based on the same cause of action.

7. *Determination of market value.*—(1) Save as otherwise provided, where the fee payable under this Act depends on the market value of any property, such value shall be determined as on the date of presentation of the plaint.

(2) The market value of land in suits falling under section 25 (a), 25 (b), 27 (a), 29, 30, 37 (1), 37 (3), 38, 45 or 48 shall be deemed to be—

(a) where the land is ryotwari land—thirty times the survey assessment on the land :

Provided that, where the land forms part of a survey field and is not separately assessed to revenue, the value of such part shall be deemed to be thirty times such proportion of the survey assessment as the part bears to the entire survey field.

Explanation.—Lands in the areas in which the Malabar Tenancy Act, 1929 (Madras Act XIV of 1930) is in force shall be regarded as ryotwari lands.

(b) where the land is situated in an estate as defined in sub-section (2) of section 3 of the Madras Estates Land Act, 1908 (Madras Act I of 1908), not being a land of the description mentioned in sub-clause (g) and such estate has been taken over by the Government under the Madras Estates (Abolition and Conversion into Ryotwari) Act, 1948 (Madras Act XXVI of 1948)—thirty times the land revenue payable on the land under section 23 of that Act; but if a ryotwari settlement has since been effected in pursuance of section 22 of that Act, in respect of such land, thirty times the assessment as so fixed;

(c) where the land is situated in an estate which became an estate under the Madras Estates Land (Third Amendment) Act, 1936 (Madras Act XVIII of 1936)—thirty times the rent payable for the land as fixed under the Madras Estates Land (Reduction of Rent) Act, 1947 (Madras Act XXX of 1947);

(d) where the land is an 'estate' as defined in the Madras Estates Land Act, 1908 (Madras Act I of 1908)—

(i) where separate *peishkush* is recorded in the Collector's register as payable for the estate—thirty times such *peishkush*;

(ii) in any other case—thirty times the annual *melvaram* realizable from the estate;

(e) where the land is a minor inam held under inam title deed—thirty times the assessment as noted in the village 'B' Register;

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(f) where the land is in an inam village which is not an estate' as defined in sub-section (2) of section 3 of the Madras Estates Land Act, 1908 (Madras Act I of 1908)—thirty times the rent 'payable in respect of it;

(g) where the land is a house-site whether assessed to full revenue or not, poramboke land, or is land not falling within the foregoing description—its market value.

8. *Set off or counter claim.*—A written statement pleading a set off or counter claim shall be chargeable with fee in the same manner as a plaint.

9. *Documents falling under two or more descriptions.*—Subject to the provisions of the last preceding section, a document falling within two or more descriptions in this Act shall, where the fees chargeable thereunder are different, chargeable only with the highest of such fees :—

Provided that, where one of such descriptions is special and another general, the fee chargeable shall be the fee appropriate to the special description.

CHAPTER III.

DETERMINATION OF FEE.

10. *Statement of particulars of subject-matter of suit and plaintiff's valuation thereof.*—In every suit in which the fee payable under this Act on the plaint depends on the market value of the subject-matter of the suit, the plaintiff shall file with the plaint, a statement in the prescribed form, of particulars of the subject-matter of the suit and his valuation thereof unless such particulars and the valuation are contained in the plaint.

11. *Decision as to proper fee in the High Court.*—Where, in a suit instituted in the High Court, in which a fee is payable under this Act, any difference arises between the officer whose duty it is to see that proper fee is paid and any party as to the necessity of paying a fee or the amount thereof, the question shall be referred to the Taxing Officer who shall decide the same :

Provided that, if in the opinion of the Taxing Officer, the question is one of general importance, he may refer it to the Chief Justice of the High Court or such Judge or Judges of the High Court as the Chief Justice shall appoint, either generally or specially in this behalf :

Provided further that, when the case comes up for disposal before the Court, the decision of the Taxing Officer may be reviewed by the Court.

12. *Decision as to proper fee in other Courts.*—(1) In every suit instituted in any Court other than the High Court, the Court shall, before ordering the plaint to be registered, decide on the materials and allegations contained in the plaint and on the materials contained in the statement, if any, filed under section 10 the proper

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fee payable thereon, the decision being however subject to review, further review and correction in the manner specified in the succeeding sub-sections.

(2) Any defendant may, by his written statement filed before the first hearing of the suit or before evidence is recorded on the merits of the claim but, subject to the next succeeding sub-section, not later, plead that the subject-matter of the suit has not been properly valued or that the fee paid is not sufficient. All questions arising on such pleas shall be heard and decided before evidence is recorded affecting such defendant, on the merits of the claim. If the Court decides that the subject-matter of the suit has not been properly valued or that the fee paid is not sufficient, the Court shall fix a date before which the plaint shall be amended in accordance with the Court's decision and the deficit fee shall be paid. If the plaint be not amended or if the deficit fee be not paid within the time allowed, the plaint shall be rejected and the Court shall pass such order as it deems just regarding costs of the suit.

(3) A defendant added after issues have been framed on the merits of the claim may, in the written statement filed by him, plead that the subject-matter of the suit has not been properly valued or that the fee paid is not sufficient. All questions arising on such pleas shall be heard and decided before evidence is recorded affecting such defendant, on the merits of the claim and if the Court finds that the subject-matter of the suit has not been properly valued or that the fee paid is not sufficient the Court shall follow the procedure laid down in sub-section (2).

Explanation —Nothing in this sub-section shall apply to a defendant added as a successor or a representative in interest of a defendant who was on record before issues were framed on the merits of the claim and who had an opportunity to file a written statement pleading that the subject-matter of the suit was not properly valued or that the fee paid was not sufficient.

(4) (a) Whenever a case comes up before a Court of Appeal, it shall be lawful for the Court, either of its own motion or on the application of any of the parties, to consider the correctness of any order passed by the lower Court affecting the fee payable on the plaint or in any other proceeding in the lower Court and determine the proper fee payable thereon.

Explanation.—A case shall be deemed to come before a Court of Appeal even if the appeal relates only to a part of the subject-matter of the suit.

(b) If the Court of Appeal decides that the fee paid in the lower Court is not sufficient, the Court shall require the party liable to pay the deficit fee within such time as may be fixed by it. •

(c) If the deficit fee is not paid within the time fixed and the default is in respect of a relief which has been dismissed by the lower Court and which the appellant seeks in appeal, the

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appeal shall be dismissed, but if the default is in respect of a relief which has been decreed by the lower Court, the deficit fee shall be recoverable as if it were an arrear of land revenue.

(d) If the fee paid in the lower Court is in excess, the Court shall direct the refund of the excess to the party who is entitled to it.

(5) All questions as to value for the purpose of determining the jurisdiction of courts arising on the written statement of a defendant shall be heard and decided before evidence is recorded affecting such defendant, on the merits of the claim.

Explanation.—In this section, the expression “merits of the claim” refers to matters which arise for determination in the suit, not being matters relating to the frame of the suit, misjoinder of parties and causes of action, the jurisdiction of the Court to entertain or try the suit or the fee payable but inclusive of matters arising on pleas of *res judicata*, limitation and the like.

13. *Additional fee on issues framed.*—Where a party becomes liable to pay additional fee by reason of an issue framed in the suit, the provisions of the last foregoing section shall apply to the determination and levy of such additional fee subject to the modification that where the party liable does not pay such additional fee within the time allowed, the Court shall strike off the issue and proceed to hear and decide the other issues in the case.

14. *Relinquishment of portion of claim.*—A plaintiff who has been called upon to pay additional fee may relinquish a part of his claim and apply to have the plaint amended so that the fee paid would be adequate for the claim made in the plaint as amended. The Court shall allow such application on such terms as it considers just and shall proceed to hear and decide the claim made in the plaint as amended, provided that the plaintiff shall not be permitted at any later stage of the suit to add to the claim the part so relinquished.

15. *Fee payable on written statements.*—Where fee is payable under this Act on a written statement filed by a defendant, the provisions of section 12 shall apply to the determination and levy of the fee payable on such written statement, the defendant concerned being regarded for the said purpose as the plaintiff and the plaintiff or the co-defendant or the third party against whom the claim is made being regarded as the defendant.

16. *Fee payable on appeals, etc.*—The provisions of sections 10 to 14 relating to the determination and levy of fee on plaints in suits shall apply *mutatis mutandis* to the determination and levy of fee in respect of a memorandum of appeal, cross-objection or other proceeding in second appeal or in an appeal under the Letters Patent.

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17. *Fee payable on petitions, applications, etc.*—The provisions of sections 10 to 14 shall apply *mutatis mutandis* to the determination and levy of fee in respect of petitions, applications and other proceedings in Courts in the same way as they apply to the determination and levy of fee on plaints in suits.

18. *Court-fee Examiners.*—(1) The High Court may depute officers to be designated Court-fee Examiners to inspect the records of subordinate Courts with a view to examine the correctness of representations made to, and orders passed by Courts on questions relating to valuation of subject-matter and sufficiency of fee in respect of proceedings in such Courts.

(2) Questions raised in reports submitted by such Court-fee Examiners and relating to any suit, appeal or other proceeding pending in a Court shall be heard and decided by such Court; and for the avoidance of doubt it is hereby declared that in hearing and deciding a question raised in any such report, it shall be lawful for the Court to review an earlier decision given by the Court on the same question.

19. *Inquiry and commission.*—For the purpose of deciding whether the subject-matter of a suit or other proceeding has been properly valued or whether the fee paid is sufficient, the Court may hold such inquiry as it considers proper and may, if it thinks fit, issue a commission to any proper person directing him to make such local or other investigation as may be necessary and to report thereon to the Court.

20. *Notice to the State Government.*—In any inquiry relating to the fee payable on a plaint, written statement, petition, memorandum of appeal or other document, or to the valuation of the subject-matter of the claim to which the plaint, written statement, petition, memorandum of appeal or other document relates, in so far as such valuation affects the fee payable, the Court may, if it considers it just or necessary to do so, give notice to the State Government; and where such notice is given, the State Government shall be deemed to be a party to the suit or other proceeding as respects the determination of the question or questions aforesaid; and the Court's decision on such question or questions shall when it passes a decree or final order in such suit or proceeding, be deemed to form part of such decree or final order.

CHAPTER IV.

COMPUTATION OF FEE.

21. *Fee how reckoned.*—The fee payable under this Act shall be determined or computed in accordance with the provisions of this Chapter, Chapter VI, Chapter VIII and Schedules I and II.

22. *Suits for money.*—In a suit for money (including a suit for damages or compensation, or arrears of maintenance, of annuities, or of other sums payable periodically), fee shall be computed on the amount claimed.

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23. *Suits for maintenance and annuities.*—In the suits hereinafter mentioned, fee shall be computed as follows:—

(a) in a suit for maintenance, on the amount claimed to be payable for one year;

(b) in a suit for enhancement or reduction of maintenance, on the amount by which the annual maintenance is sought to be enhanced or reduced;

(c) in a suit for annuities or other sums payable periodically, on five times the amount claimed to be payable for one year:

Provided that, where the annuity is payable for less than five years, the fee shall be computed on the aggregate of the sums payable:

Provided further that a suit for enhancement of maintenance shall be instituted in a court which will have jurisdiction to receive a suit for maintenance at the enhanced rate claimed and one for reduction of maintenance shall be instituted in a court which will have jurisdiction to receive a suit for maintenance at the rate which is sought to be reduced.

24. *Suits for movable property.*—(1) In a suit for movable property other than documents of title, fee shall be computed—

(a) where the subject-matter has a market value, on such value; or

(b) where the subject-matter has no market value, on the amount at which the relief sought is valued in the plaint.

(2) (a) In a suit for possession of documents of title, fee shall be computed on one-fourth of the amount or of the market value of the property secured by the document—

(i) where the plaint alleges denial of the plaintiff's title to the money or the property secured by the document, or

(ii) where an issue is framed regarding the plaintiff's title to the money or the property secured by the document:

Provided that where the allegation in the plaint or the issue framed relates only to a portion of the amount or property, fee shall be computed on one-fourth of such portion of the amount or on one-fourth of the market value of such portion of the property.

(b) In a suit for possession of documents of title where the plaintiff's title to the money or the property secured by the document is not denied, fee shall be computed on the amount at which the relief sought is valued in the plaint.

Explanation.—The expression "document of title" means a document which purports or operates to create, declare, assign, limit or extinguish, whether in present or in future, any right, title or interest, whether vested or contingent, in any property.

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25. *Suits for declaration.*—In a suit for a declaratory decree or order, whether with or without consequential relief, not falling under section 26—

(a) where the prayer is for a declaration and for possession of the property to which the declaration relates, fee shall be computed on the market value of the property or on rupees three hundred, whichever is higher;

(b) where the prayer is for a declaration and for consequential injunction and the relief sought is with reference to any immovable property, fee shall be computed on one-half of the market value of the property or on rupees three hundred, whichever is higher;

(c) where the prayer relates to the plaintiff's exclusive right to use, sell, print or exhibit any mark, name, book, picture, design or other thing and is based on an infringement of such exclusive right, fee shall be computed on the amount at which the relief sought is valued in the plaint or on rupees five hundred, whichever is higher;

(d) in other cases, whether the subject-matter of the suit is capable of valuation or not, fee shall be computed on the amount at which the relief sought is valued in the plaint or on rupees four hundred, whichever is higher.

26. *Adoption suits.*—In a suit for a declaration in regard to the validity or invalidity of an adoption or the factum of an adoption, fee shall be payable at the following rates :—

(i) In a District Munsif's Court. Rupees fifty.

(ii) In the City Civil Court, Madras, or a Sub-Court or a District Court. Rupees one hundred if the market value of the property involved in or affected by the relief is Rs. 10,000 or less and rupees five hundred if it is above Rs. 10,000.

(iii) In the High Court. Rupees five hundred.

27. *Suits for injunction.*—In a suit for injunction—

(a) where the relief sought is with reference to any immovable property, and

(i) where the plaintiff alleges that his title to the property is denied, or

(ii) where an issue is framed regarding the plaintiff's title to the property,

fee shall be computed on one-half of the market value of the property or on rupees three hundred, whichever is higher;

(b) where the prayer relates to the plaintiff's exclusive right to use, sell, print or exhibit any mark, name, book, picture, design or other thing and is based on an infringement of such exclusive right, fee shall be computed on the amount at which the relief sought is valued in the plaint or on rupees five hundred, whichever is higher;

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(c) in any other case, whether the subject-matter of the suit has a market value or not, fee shall be computed on the amount at which the relief sought is valued in the plaint or on rupees four hundred, whichever is higher.

28. *Suits relating to trust property.*—In a suit for possession or joint possession of trust property or for a declaratory decree, whether with or without consequential relief in respect of it, between trustees or rival claimants to the office of trustee or between a trustee and a person who has ceased to be trustee, fee shall be computed on one-fifth of the market value of the property subject to a maximum fee of rupees two hundred or where the property has no market value, on rupees one thousand :

Provided that, where the property does not have a market value, value for the purpose of determining the jurisdiction of courts shall be such amount as the plaintiff shall state in the plaint.

Explanation.—For the purpose of this section, property comprised in a Hindu, Muslim or other religious or charitable endowment shall be deemed to be trust property and the manager of any such property shall be deemed to be the trustee thereof.

29. *Suits for possession under the Specific Relief Act, 1877.*—In a suit for possession of immovable property under section 9 of the Specific Relief Act, 1877 (Central Act I of 1877), fee shall be computed on one-half of the market value of the property or on rupees two hundred, whichever is higher.

30. *Suits for possession not otherwise provided for.*—In a suit for possession of immovable property not otherwise provided for, fee shall be computed on the market value of the property or on rupees four hundred, whichever is higher.

31. *Suits relating to easements.*—In a suit relating to an easement, whether by the dominant or the servient owner, fee shall be computed on the amount at which the relief sought is valued in the plaint, which amount shall in no case be less than rupees three hundred;

Provided that, where compensation is claimed besides other relief relating to such easement, fee shall be paid on the amount claimed as compensation in addition to the fee payable on such other relief.

32. *Pre-emption suits.*—In a suit to enforce a right of pre-emption, fee shall be computed on the amount of the consideration for the sale which the pre-empter seeks to avoid or on the market value whichever is less.

33. *Suit relating to mortgages.*—(1) In a suit to recover the money due on a mortgage, fee shall be computed on the amount claimed.

Explanation.—It is immaterial that sale of the mortgaged property is not prayed for.

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(2) Where, in such a suit, the holder of a prior mortgage or charge is impleaded and he prays in his written statement that the amount due on his mortgage or charge be determined and that the decree contain a direction for the payment of such amount to him, fee shall be payable on the written statement computed on the amount claimed :

Provided that, where the holder of the mortgage or charge has paid a fee in any other proceeding on the claim to which his written statement relates, credit shall be given for the fee paid by him in such other proceeding.

(3) Where, in such a suit, the mortgaged property is sold and the holder of a prior or subsequent mortgage or charge applies for payment to him, out of the sale proceeds, of the amount due on his mortgage or charge, such holder of the prior or subsequent mortgage or charge shall pay on his application a fee computed on the amount claimed by him :

Provided that, where such holder of the mortgage or charge is a party to the suit in which the sale was held and has paid fee on the written statement filed by him in the suit, no fee shall be payable by him on the application for payment out of the sale proceeds :

Provided further that, where the holder of the mortgage or charge, not being a party to the suit in which the sale is held, has paid a fee in any other proceeding on the claim to which his application relates, credit shall be given for the fee paid by him in such other proceeding.

(4) In a suit by a co-mortgagee for the benefit of himself and the other co-mortgagees, fee shall be computed on the amount claimed on the entire mortgage :

Provided that, where a co-mortgagee impleaded as defendant in such suit claims on the entire mortgage a larger sum than is claimed in the plaint, the difference between the fee computed on the entire sum claimed in such defendant's written statement and the fee computed on the entire sum claimed in the plaint shall be payable on the written statement.

Explanation.—Nothing in this sub-section shall be construed as affecting the law of limitation.

(5) (a) In a suit by a sub-mortgagee to recover the amount claimed on the sub-mortgage by sale of the mortgagee's interest in the mortgaged property, fee shall be computed on the amount claimed under the sub-mortgage.

(b) In a suit by a sub-mortgagee, if the prayer is for the

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sale of the property mortgaged to the original mortgagee and the original mortgagor is also impleaded as a defendant, fee shall be computed on the entire amount claimed on the original mortgage which is sub-mortgaged to him.

(6) Where the holder of a prior or subsequent mortgage or charge is impleaded in a suit by a co-mortgagee to which sub-section (4) applies, or in a suit by a sub-mortgagee to which sub-section (5) applies, the provisions of sub-sections (2) and (3) shall apply *mutatis mutandis* to a written statement or an application filed by such holder of mortgage or charge.

(7) Where the original mortgagee who is impleaded in a suit to which the provisions of sub-section (5) (b) apply claims on the mortgage sub-mortgaged by him a larger amount than is claimed in the plaint, the provisions of sub-section (4) shall apply *mutatis mutandis* to the written statement of such mortgagor.

(8) In a suit against a mortgagee for redemption of a mortgage, fee shall be computed on the amount due on the mortgage as stated in the plaint or on one-fourth of the principal amount secured under the mortgage, whichever is higher :

Provided that, where the amount due on the mortgage is found to be more than the amount on which fee has been paid by the plaintiff, no decree shall be passed until the deficit fee is paid :

Provided further that, in the case of an usufructuary or anomalous mortgage, if the plaintiff prays for redemption as well as for accounts of surplus profits, fee shall be levied separately on the relief for accounts as in a suit for accounts.

(9) In a suit by a mortgagee to foreclose the mortgage or, where the mortgage is made by conditional sale, to have the sale declared absolute, fee shall be computed on the amount claimed in the plaint by way of principal and interest.

34. *Suits relating to kanams under the Malabar Tenancy Act, 1929.*—(1) A suit by a landlord for recovery of possession of property transferred by way of kanam or kanam-kuzhikanam shall be deemed to evolve the reliefs of redemption and ejectment, and fee shall be levied in respect of each of the reliefs, that is to say, on the kanartham in respect of the relief of redemption and on one year's michavaram or rent in respect of the relief of ejectment.

(2) If in any such suit, arrears of michavaram or rent or damages or both are also sought to be recovered, fee shall be levied also on the amount of such arrears or damages or both :

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Provided that, where the plaintiff seeks to set off the kanartham and the value of the improvements due by him to the defendant against arrears of michavaram or rent due to him, fee shall be levied only on the balance claimed; and if the amount ascertained to be due to him exceeds the amount as estimated by the plaintiff, no decree shall be passed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the amount so ascertained is paid. If the additional fee is not paid within such time as the Court may fix, the decree shall be limited to the amount to which the fee paid extends.

35. *Suits for accounts.*—(1) In a suit for accounts fee shall be computed on the amount sued for as estimated in the plaint.

(2) Where the amount payable to the plaintiff as ascertained in the suit is in excess of the amount as estimated in the plaint, no decree directing payment of the amount as so ascertained shall be passed until the difference between the fee actually paid and the fee that would have been payable had the suit comprised the whole of the amount so ascertained, is paid. If the additional fee is not paid within such time as the Court may fix, the decree shall be limited to the amount to which the fee paid extends.

(3) Where in any such suit it is found that any amount is payable to the defendant, no decree shall be passed in his favour until he pays the fee due on the amount.

36. *Suits for dissolution of partnership.*—(1) In a suit for dissolution of partnership and accounts or for accounts of dissolved partnership, fee shall be computed on the value of the plaintiff's share in the partnership as estimated by the plaintiff.

(2) If the value of the plaintiff's share as ascertained in the suit exceeds the value as estimated in the plaint, no decree, or where there has been a preliminary decree, no final decree, shall be passed in favour of the plaintiff, no payment shall be made out of the assets of the partnership and no property shall be allotted as for the plaintiff's share, until the difference between the fee actually paid and the fee that would have been payable had the suit comprised the whole of the value so ascertained, is paid.

(3) No final decree shall be passed, no money shall be paid and no allotment of property shall be made in favour of a defendant in any such suit as, for or on account of, his share of the assets of the partnership, until the fee computed on the amount or value of his share of the assets of the partnership is paid.

37. *Partition suits.*—(1) In a suit for partition and separate possession of a share of joint family property or of property owned, jointly or in common, by a plaintiff who has been excluded from possession of such property, fee shall be computed on the market value of the plaintiff's share.

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(2) In a suit for partition and separate possession of joint family property or property owned, jointly or in common, by a plaintiff who is in joint possession of such property, fee shall be paid at the following rates:—

When the plaint is presented to—

(i) a District Munsif's Court, Rupees thirty.

(ii) the City Civil Court, Madras, or a Sub-Court or a District Court, Rupees thirty if the value of plaintiff's share is Rs. 5,000 or less;
Rupees hundred if the value is above Rs. 5,000 but below Rs. 10,000; and
Rupees two hundred if the value is Rs. 10,000 and above.

(iii) the High Court Rupees three hundred.

(3) Where, in a suit falling under sub-section (1) or sub-section (2), a defendant claims partition and separate possession of his share of the property, fee shall be payable on his written statement computed on half the market value of his share or at half the rates specified in sub-section (2), according as such defendant has been excluded from possession or is in joint possession.

(4) Where, in a suit falling under sub-section (1) or sub-section (2), the plaintiff or the defendant seeks cancellation of decree or other document of the nature specified in section 40, separate fee shall be payable on the relief of cancellation in the manner specified in that section.

38. *Suits for joint possession.*—In a suit for joint possession of joint family property or of property owned, jointly or in common, by a plaintiff who has been excluded from possession, fee shall be computed on the market value of the plaintiff's share.

39. *Administration suits.*—(1) In a suit for the administration of an estate, fee shall be levied on the plaint at the rates specified in section 50.

(2) Where any amount or share or part of the assets of the estate is found due to the plaintiff, and the fee computed on the amount or the market value of such share or part of the assets exceeds the fee paid on the plaint, no payment shall be made and no decree directing payment of money or confirming title to such share or part of the assets shall be passed until the difference between the fee actually paid and the fee computed on the amount or value of the property, is paid.

(3) No payment shall be made, no decree directing payment of money or confirming title to any share or part of the assets of the estate shall be passed in favour of a defendant in a suit for administration, until the fee computed on the amount or value of such share or part of such assets is paid by such defendant.

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(4) In computing the fee payable by a plaintiff or by a defendant under sub-section (2) or sub-section (3), credit shall be given for the fee if any, paid by such plaintiff or by such defendant in any other proceeding in respect of the claim on the basis of which such amount or share or part of the assets of the estate becomes due to such plaintiff or to such defendant.

40. *Suits for cancellation of decrees, etc.*—(1) In a suit for cancellation of a decree for money or other property having a money value, or other document which purports or operates to create, declare, assign, limit or extinguish, whether in present or in future, any right, title or interest in money, movable or immovable property, fee shall be computed on the value of the subject-matter of the suit, and such value shall be deemed to be—

if the whole decree or other document is sought to be cancelled, the amount or value of the property for which the decree was passed or other document was executed;

if a part of the decree or other document is sought to be cancelled, such part of the amount or value of the property.

(2) If the decree or other document is such that the liability under it cannot be split up and the relief claimed relates only to a particular item of property belonging to the plaintiff or to the plaintiff's share in any such property, fee shall be computed on the value of such property or share or on the amount of the decree, whichever is less.

Explanation.—A suit to set aside an award shall be deemed to be a suit to set aside a decree within the meaning of this section.

41. *Suits to set aside attachment, etc.*—(1) In a suit to set aside an attachment by a Civil or Revenue Court of any property, movable or immovable, or of any interest therein or of any interest in revenue, or to set aside an order passed on an application made to set aside the attachment, fee shall be computed on the amount for which the property was attached or on one-fourth of the market value of the property attached, whichever is less.

(2) In a suit to set aside any other summary decision or order of a Civil or Revenue Court, if the subject-matter of the suit has a market value, fee shall be computed on one-fourth of such value, and in other cases, fee shall be payable at the rates specified in section 50.

Explanation.—For the purpose of this section, the Registrar of Co-operative Societies shall be deemed to be a Civil Court.

42. *Suits for specific performance.*—In a suit for specific performance, whether with or without possession, fee shall be payable—

(a) in the case of a contract of sale, computed on the amount of the consideration;

(b) in the case of a contract of mortgage, computed on the amount agreed to be secured by the mortgage;

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(c) in the case of a contract of lease, computed on the aggregate amount of the fine or premium, if any, and of the average of the annual rent agreed to be paid;

(d) in the case of a contract of exchange, computed on the amount of the consideration, or as the case may be, on the market value of the property sought to be got in exchange;

(e) in other cases, where the consideration for the promise sought to be enforced has a market value, computed on such market value, or where such consideration has no market value, at the rates specified in section 50.

43. *Suits between landlord and tenant.*—(1) In the following suits between landlord and tenant, namely—

(a) for the delivery by a tenant of the counterpart of a lease or for acceptance of patta in exchange for a muchilika;

(b) for enhancement of rent;

(c) for the delivery by a landlord of a lease or for obtaining a patta in exchange for a muchilika;

(d) for recovering occupancy of immovable property from which a tenant has been illegally ejected by the landlord;

(e) for establishing or disproving a right of occupancy; fee shall be levied on the amount of rent for the immovable property to which the suit relates, payable for the year next before the date of presenting the plaint.

(2) In a suit for recovery of immovable property from a tenant including a tenant holding over after the termination of a tenancy, fee shall be computed on the premium, if any, and on the rent payable for the year next before the date of presenting the plaint.

Explanation.—Rent includes also damages for use and occupation payable by a tenant holding over.

(3) In an appeal from a suit to contest a distraint under section 95, sub-section (1) or sub-section (2), of the Madras Estates Land Act, 1908 (Madras Act I of 1908), or to contest the right of sale under section 112 of that Act, fee shall be charged on the amount of the arrears for which the distraint has been made or the sale is proposed to be held.

44. *Suits for mesne profits.*—(1) In a suit for mesne profits or for immovable property and mesne profits, fee shall in respect of mesne profits be computed, where the amount is stated approximately and sued for, on such amount. If the profits ascertained to be due to the plaintiff are in excess of the profits as approximately estimated and sued for, no decree shall be passed until the difference between the fee actually paid and the fee that would have been payable had the suit comprised the whole of the profits so ascertained is paid.

(2) Where a decree directs an enquiry as to the mesne profits which have accrued on the property, whether prior or subsequent

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to the institution of the suit, no final decree shall be passed till the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits accrued due till the date of such decree is paid.

(3) Where, for a period subsequent to the date of the decree or final decree, such decree or final decree directs payment of mesne profits at a specified rate, such decree or final decree shall not be executed until the fee computed on the amount claimed in execution has been paid.

45. *Suits under the Madras Survey and Boundaries Act, 1923.*—In a suit under section 14 of the Madras Survey and Boundaries Act, 1923 (Madras Act VIII of 1923), fee shall be computed on one-half of the market value of the property affected by the determination of the boundary or on rupees three hundred, whichever is higher.

46. *Suits to alter or cancel entry in a register.*—In a suit to alter or cancel any entry in a register of the names of proprietors of revenue-paying estate, the fee payable shall be fifteen rupees.

47. *Suits relating to public matters.*—In a suit for relief under section 14 of the Religious Endowments Act, 1863 (Central Act XX of 1863), or under section 91 or section 92 of the Code of Civil Procedure, 1908 (Central Act V of 1908), the fee payable shall be fifty rupees.

48. *Interpleader suits.*—(1) In an interpleader suit, fee shall be payable on the plaint at the rates specified in section 50.

(2) Where issues are framed as between the claimants, fee shall be payable computed on the amount of the debt or the money or the market value of other property, movable or immovable, which forms the subject-matter of the suit. In levying such fee, credit shall be given for the fee paid on the plaint; and the balance of the fee shall be paid in equal shares by the claimants who claim the debt or the sum of money or the property adversely to each other.

(3) Value for the purpose of determining the jurisdiction of courts shall be the amount of the debt, or the sum of money or the market value of other property to which the suit relates.

49. *Third party proceedings.*—In third party proceedings, fee shall be levied on one-half of the value of the contribution or indemnity claimed against a third party or against a co-defendant if a claim is made against him:

Provided that, if the suit against the defendant who has filed the third party notice is dismissed, wholly or in part, he shall be entitled to a refund of the whole or a proportionate part of the fee paid by him.

Explanation.—The provisions of this section shall also apply to counter-claims made in third party proceedings.

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50. *Suits not otherwise provided for.*—In suits not otherwise provided for, fee shall be payable at the following rates:—

- | | |
|--|--|
| (i) In a Revenue Court .. | Rupees fifteen. |
| (ii) In a District Munsif's Court. | Rupees thirty. |
| (iii) In the City Civil Court, Madras, or a Sub-Court or a District Court. | Rupees thirty if the value of the subject-matter is Rs. 5,000 or less; rupees one hundred if the value is above Rs. 5,000 but below Rs. 10,000; and rupees two hundred if the value is Rs. 10,000 and above. |
| (iv) In the High Court .. | Rupees three hundred. |

51. *Fee on memorandum of appeal against order relating to compensation.*—The fee payable under this Act on a memorandum of appeal against an order relating to compensation under any Act for the time being in force for the acquisition of property for public purposes shall be computed on the difference between the amount awarded and the amount claimed by the appellant.

52. *Appeals.*—The fee payable in an appeal shall be the same as the fee that would be payable in the Court of first instance on the subject-matter of the appeal:

Provided that, in levying fee on a memorandum of appeal against a final decree by a person whose appeal against the preliminary decree passed by the Court of first instance or by the Court of appeal is pending, credit shall be given for the fee paid by such person in the appeal against the preliminary decree.

Explanation (1).—Whether the appeal is against the refusal of a relief or against the grant of the relief, the fee payable in the appeal shall be the same as the fee that would be payable on the relief in the Court of first instance.

Explanation (2).—Costs shall not be deemed to form part of the subject-matter of the appeal except where such costs form themselves the subject-matter of the appeal or relief is claimed as regards costs on grounds additional to, or independent of, the relief claimed regarding the main subject-matter in the suit.

Explanation (3).—In claims which include the award of interest subsequent to the institution of the suit, the interest accrued during the pendency of the suit till the date of decree shall be deemed to be part of the subject-matter of the appeal except where such interest is relinquished.

Explanation (4).—Where the relief prayed for in the appeal is different from the relief prayed for or refused in the Court of first instance, the fee payable in the appeal shall be the fee that would be payable in the Court of first instance on the relief prayed for in the appeal.

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Explanation (5).—Where the market value of the subject-matter of the appeal has to be ascertained for the purpose of computing or determining the fee payable, such market value shall be ascertained as on the date of presentation of the plaint.

CHAPTER V.

VALUATION OF SUITS.

53. *Suits not otherwise provided for.*—(1) In a suit as to whose value for the purpose of determining the jurisdiction of courts, specific provision is not otherwise made in this Act or in any other law, value for that purpose and value for the purpose of computing the fee payable under this Act shall be the same.

(2) In a suit where fee is payable under this Act at a fixed rate, the value for the purpose of determining the jurisdiction of courts shall be the market value or where it is not possible to estimate it at a money value such amount as the plaintiff shall state in the plaint.

54. *Procedure where objection is taken on appeal or revision that a suit or appeal was not properly valued for jurisdictional purposes.*—(1) Notwithstanding anything contained in section 99 of the Code of Civil Procedure, 1908 (Central Act V of 1908), an objection that by reason of the over-valuation or under-valuation of a suit or appeal, a Court of first instance or lower appellate Court which had not jurisdiction with respect to the suit or appeal exercised jurisdiction with respect thereto shall not be entertained by an appellate Court, unless—

(a) the objection was taken in the Court of first instance at or before the hearing at which issues were first framed and recorded, or in the lower appellate Court in the memorandum of appeal to that Court, or

(b) the appellate Court is satisfied, for reasons to be recorded by it in writing, that the suit or appeal was over-valued or under-valued and that the over-valuation or under-valuation thereof has prejudicially affected the disposal of the suit or appeal on its merits.

(2) If the objection was taken in the manner mentioned in clause (a) of sub-section (1), but the appellate Court is not satisfied as to both the matters mentioned in clause (b) of that sub-section and has before it the materials necessary for the determination of the other grounds of appeal to itself, it shall dispose of the appeal as if there had been no defect of jurisdiction in the Court of first instance or lower appellate Court.

(3) If the objection was taken in that manner and the appellate Court is satisfied as to both those matters and has not those materials before it, it shall proceed to deal with the appeal under the rules applicable to the Court with respect to the hearing of appeals; but if it remands the suit or appeal, or frames and refers

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issues for trial, or requires additional evidence to be taken, it shall direct its order to a Court competent to entertain the suit or appeal.

(4) The provisions of this section with respect to an appellate Court shall, so far as they can be made applicable, apply to a Court exercising revisional jurisdiction under section 115 of the Code of Civil Procedure, 1908 (Central Act V of 1908), or other enactment for the time being in force.

CHAPTER VI.

PROBATES, LETTERS OF ADMINISTRATION AND CERTIFICATES OF ADMINISTRATION.

55. *Application for probate or letters of administration.*—(1) Every application for the grant of probate or letters of administration shall be accompanied by a valuation of the estate in duplicate in the form set forth in Part I of Schedule III.

(2) On receipt of such application, the Court shall send a copy thereof and of the valuation of the Collector of the district in which the estate is situated, or if the estate is situated in more than one district, to the Collector of the district in which the most valuable portion of the immovable property included in the estate is situated.

56. *Levy of fee.*—(1) The fee chargeable for the grant of probate or letters of administration shall comprise—
a fee at the rate or rates prescribed in Article 6 of Schedule I, computed—

(a) where the application is made within one year of the date of death of the deceased, on the market value of the estate on such date; or

(b) where the application is made after the expiry of one year from such date, on the market value of the estate on the date of the application:

Provided that property held in trust not beneficially or with general power to confer a beneficial interest shall not be liable to any fee under this chapter.

Explanation.—Any member of a joint Hindu family governed by the Mitakshara Law who applies for probate or letters of administration in respect of the estate of a deceased member of the joint family shall pay a fee on the value of the share in the joint property which the deceased would have received if a partition of the property had been made immediately before his death.

(2) For the purpose of the computation of fee—

(a) the value of the items mentioned in Annexure B to Part I of Schedule III shall be deducted from the value of the estate:

Provided that, when an application is made for probate or letters of administration in respect of part only of an estate, no

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debt, no expenses connected with any funeral rites or ceremonies and no mortgage encumbrance on any part of the estate other than that in respect of which the application is made shall be deducted :

Provided further that when, after the grant of a certificate under Part X of the Indian Succession Act, 1925 (Central Act XXXIX of 1925), or under Bombay Regulation VIII of 1827 in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant;

(b) the power of appointment which the deceased had over a property or which was created under a will shall be taken into account, the value being taken to be the value of the property forming the subject-matter of the power.

57. *Grant of probate.*—The grant of probate or letters of administration shall not be delayed by reason of the reference to the Collector under section 55, sub-section (2), or of a motion by the Collector under section 59, sub-section (5); but the Court shall make no grant of probate or letters of administration until it is satisfied that a fee not less than that prescribed by this Act has been paid on the basis of the net value of the estate as furnished in the valuation accompanying the application, or in the amended valuation filed under section 59, sub-section (3):

Provided that the Court may grant probate or letters of administration notwithstanding that the prescribed fee has not been paid, to the Administrator-General in his official capacity on his giving an undertaking to the satisfaction of the Court that the said fee will be paid within such time as may be fixed by the Court.

58. *Relief in cases of several grants.*—(1) Whenever a grant of probate or letters of administration has been made in respect of the whole of the property belonging to an estate and the full fee payable under this Act in respect of the application for such grant has been paid thereon, no fee shall be payable when a like grant is made in respect of the whole or any part of the same property belonging to the same estate.

(2) Whenever such grant has been made in respect of any property forming part of an estate, the amount of fee actually paid under this Act in respect thereof shall be deducted when a like grant is made in respect of the property belonging to the same estate identical with or including the property to which the former grant relates.

59. *Inquiry by the Collector.*—(1) The Collector to whom a copy of the application and of the valuation has been sent under section 55, sub-section (2), shall examine the same and may make or cause to be made by any officer subordinate to him such inquiry if any, as he thinks fit as to the correctness of the valuation or, where a part only of the property is situated in his district, of the valuation of that part, and may require the Collector of any other district in which any part of the property is situated to furnish him with the correct valuation thereof.

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(2) Any Collector required under sub-section (1) to furnish the correct valuation of any property shall comply with the requisition after making or causing to be made by any officer subordinate to him such inquiry, if any, as he thinks fit.

(3) If the Collector is of opinion that the applicant has under-estimated the value of the property of the deceased, he may, if he thinks fit, require the attendance of the applicant, either in person or by his agent, and take evidence and inquire into the matter in such manner as he may think fit, and if he is still of opinion that the value of the property has been under-estimated, may require the applicant to amend the valuation, and, if the application for probate or letters of administration is pending in Court to file a copy of the amended valuation in such Court.

(4) If, in any such case, the probate or letters of administration has or have been granted and the applicant amends the valuation to the satisfaction of the Collector and the Collector finds that a less fee has been paid than was payable according to the true value of the estate, he shall proceed under section 61, sub-section (4); but if a higher fee has been paid than was payable according to the true value of the estate, the excess fee shall be refunded to the applicant.

(5) If the applicant does not amend the valuation to the satisfaction of the Collector, the Collector may move the Court before which the application for probate or letters of administration was made to hold an inquiry into the true value of the property :

Provided that no such motion shall be made after the expiration of six months from the date of the exhibition of the inventory required by section 317 of the Indian Succession Act, 1925 (Central Act XXXIX of 1925).

60. *Application to Court and powers of Court.*—(1) The Court shall, when moved by the Collector under section 59, sub-section (5), hold or cause to be held by any Court or officer subordinate to it an inquiry as to the true value at which the estate of the deceased should have been estimated. The Collector shall be deemed to be a party to the inquiry.

(2) For the purposes of any such inquiry, the Court, or the Subordinate Court or the officer authorized by the Court to hold the inquiry, may examine the applicant on oath either in person or by commission, and may take such further evidence as may be produced to prove the true value of the estate, and where the inquiry has been entrusted to a Subordinate Court or officer, such Court or officer shall return to the Court the evidence taken and report the result of the inquiry and such report and the evidence so taken shall be evidence in the proceedings.

(3) The Court on the completion of the inquiry or on receipt of the report referred to in sub-section (2), as the case may be, shall record a finding as to the true value at which the estate should have been estimated and such finding shall be final.

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(4) The Court may make such order in accordance with the provisions of the Code of Civil Procedure, 1908 (Central Act V of 1908), as to the cost of the inquiry as it thinks fit.

61. Provision for cases where too low a fee has been paid.—

(1) Where too low a fee has been paid on any probate or letters of administration in consequence of any mistake or of its not being known at the time that some particular part of the estate belonged to the deceased, if any executor or administrator, acting under such probate or letters, applies to the Collector in the form set forth in Part II of Schedule III and pays within six months after the discovery of the mistake or of any effects not known at the time to have belonged to the deceased, what is wanting to make up the fee which ought to have been paid at first on such probate or letters, the Collector shall, if satisfied that a low fee was paid in the first instance in consequence of a mistake and without any intention of fraud or to delay the payment of the proper fee, cause the probate or letters to be duly stamped.

(2) If, in a case falling under sub-section (1), the executor or administrator does not, within the six months referred to in that sub-section, pay the deficit fee, he shall forfeit a sum equal to five times the deficit fee.

(3) If, on application being made under sub-section (1), the Collector is not satisfied that the application was made within six months of the discovery of the mistake or of further effects not included in the original valuation or that the payment of a low fee in the first instance was not due to a *bona fide* mistake, he shall cause the probate or letters to be duly stamped on payment of the deficit fee together with a penalty not exceeding five times such fee.

(4) If, after the grant of probate or letters of administration of an estate, it is found by the Collector as a result of proceedings under section 59 or section 60 or otherwise, that a less fee has been paid that was payable according to the true value of the estate, he shall cause the probate or letters to be properly stamped on payment of the deficit fee, and if he is satisfied that the original undervaluation was not *bona fide*, he shall levy in addition a penalty not exceeding five times the deficit fee.

(5) The Board of Revenue may remit the whole or any part of the amount forfeited under sub-section (2) or of any penalty under sub-section (3) or sub-section (4).

62. Administrator to give proper security before letters stamped.—In case of letters of administration on which too low a fee has been paid at first, the Collector shall not cause the same to be duly stamped in the manner aforesaid until the administrator has given such security to the Court by which the letters of administration have been granted as ought by law to have been given on the granting thereof in case the full value of the estate of the deceased had been then ascertained.

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63. *Relief when too high a fee has been paid.*—(1) If, at any time after the grant of the probate or letters of administration of an estate, it is discovered that a higher fee has been paid than was payable according to the true value of the estate, the executor or administrator, as the case may be, may apply for a refund to the Collector to whom a copy of the valuation of the estate was sent under section 55, sub-section (2). The application shall be accompanied by an amended valuation in the form set forth in Part II of Schedule III together with the probate or letters of administration upon which a refund is sought.

(2) If the Collector is satisfied that the amended valuation is correct, he shall—

(i) endorse a certificate on the stamped probate or letters of administration to the effect that so much of the fee represented by the stamp or stamps used has been refunded; and

(ii) refund the difference between the fee originally paid and that which should have been paid :

Provided that, no refund shall be granted under this section unless the application for refund is made within three years of the date of the grant of the probate or letters of administration, or within such further period as the Collector may allow.

If, by reason of any legal proceedings, the debts due from the deceased have not been ascertained and paid, or his effects have not been recovered and made available and in consequence thereof, the executor or administrator is prevented from claiming the return of such difference within the said period of three years, the Collector may allow such further time for making the claim as may appear to him to be reasonable under the circumstances.

If the Collector does not grant a refund, the executor or administrator, as the case may be, may apply to the Board of Revenue for an order of refund. An application for such refund should be accompanied by an amended valuation in the form set forth in Part II of Schedule III.

64. *Recovery of penalties, etc.*—Any excess fee found to be payable by an applicant for probate or letters of administration or by an executor or administrator, or any costs under section 60, sub-section (4), or any penalty or forfeiture payable by any such executor or administrator may, on the certificate of the Board of Revenue, be recovered from the executor or administrator as if it were an arrear of land revenue.

65. *Powers of Board of Revenue.*—The powers and duties of the Collector under this Chapter shall be subject to the control of the Board of Revenue.

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CHAPTER VII.

REFUND AND REMISSIONS.

66. (1) *Refund in cases of delay in presentation of plaint, etc.*—Where a plaint or memorandum of appeal is rejected on the ground of delay in its re-representation, or where the fee paid on a plaint or memorandum of appeal is deficient and the deficiency is not made good within the time allowed by law or granted by the Court, or the delay in payment of the deficit fee is not condoned and the plaint or memorandum of appeal is consequently rejected, the Court shall direct the refund to the plaintiff or the appellant, of the fee paid on the plaint or memorandum of appeal which has been rejected.

(2) Where a memorandum of appeal is rejected on the ground that it was not presented within the time allowed by the law of limitation, one-half of the fee shall be refunded.

67. *Refund in cases of remand.*—(1) Where a plaint or memorandum of appeal which has been rejected by the lower Court is ordered to be received, or where a suit is remanded in appeal for a fresh decision by the lower Court, the Court making the order or remanding the appeal may direct the refund to the appellant of the full amount of fee paid on the memorandum of appeal; and, if the remand is on second appeal, also on the memorandum of appeal in the first appellate Court, and, if the remand is in Letters Patent Appeal, also on the memorandum of second appeal and memorandum of appeal in the first appellate Court.

(2) Where an appeal is remanded in Second Appeal or Letters Patent Appeal for a fresh decision by the lower appellate Court, the High Court remanding the appeal may direct the refund to the appellant of the full amount of fee paid on the memorandum of Second Appeal if the remand is in Second Appeal, and of the full amount of fee paid on the Memorandum of Second Appeal and the Memorandum of Letters Patent Appeal if the remand is in Letters Patent Appeal:

Provided that, no refund shall be ordered if the remand was caused by the fault of the party who would otherwise be entitled to a refund:

Provided further that, if the order of remand does not cover the whole of the subject-matter of the suit, the refund shall not extend to more than so much fee as would have been originally payable on that part of the subject-matter in respect whereof the suit has been remanded.

68. *Refund where Court reverses or modifies former decision on ground of mistake.*—Where an application for a review of judgment is admitted on the ground of some mistake or error apparent on the face of the record, and on the rehearing the Court reverses or modifies its former decision on that ground, it shall direct the

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refund to the applicant of so much of the fee paid on the application as exceeds the fee payable on any other application to such Court under Article 11 (g) and (u) of Schedule II.

69. *Refund on settlement before hearing.*—Whenever any suit is dismissed as settled out of Court before any evidence has been recorded on the merits of the claim, half the amount of all fees paid in respect of the claim or claims in the suit shall be ordered by the court to be refunded to the parties by whom the same have been respectively paid.

Explanation.—The expression 'merits of the claim' shall have the meaning assigned to it in section 12.

70. *Refund of fee paid by mistake or inadvertence.*—The fee paid by mistake or inadvertence shall be ordered to be refunded.

71. *Instruments of partition.*—Where the final decree in a partition suit has been engrossed on non-judicial stamps furnished by the parties, the Court shall order the refund to the parties of so much of the valued fee paid by them as is equal to the value of the non-judicial stamps furnished by them.

72. *Exemption of certain documents.*—Nothing contained in this Act shall render the following documents chargeable with any fee :—

(i) mukhtarnama, vakalatnama or other written authority to institute or defend a suit when executed by a member of any of the Armed Forces of the Union not in civil employment;

(ii) memorandum of appearance filed by Advocates or Pleaders when appearing for persons proceeded against in criminal cases;

(iii) plaints and other documents in suits filed in village courts;

(iv) plaints in suits before Collectors under Madras Regulation XII of 1816;

(v) application or petition to a Collector or other Officer making a settlement of land revenue, or to the Board of Revenue relating to matters connected with the assessment of land, or with the ascertainment of rights thereto or interest therein, if presented previous to the final confirmation of such settlement;

(vi) application relating to a supply for irrigation of water belonging to Government;

(vii) application for leave to extend cultivation or to relinquish land, when presented to an officer of land revenue by a person holding, under a direct engagement with Government, land of which revenue is settled but not permanently;

(viii) application for service of notice of relinquishment of land or of enhancement of rent;

(ix) written authority to an agent to distrain;

(x) first application (other than a petition containing a criminal charge of information) for the summons of a witness or

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other person to attend either to give evidence or to produce a document or in respect of the production or filing of an exhibit not being an affidavit made for the immediate purpose of being produced in Court;

(xi) bail bonds in criminal cases other than bail bonds in village courts, recognizances to prosecute or give evidence and recognizances for personal appearance or otherwise;

(xii) petition, application, charge or information respecting any offence when presented, made or laid to or before a police officer, or to or before the heads of villages or the village police;

(xiii) petition by a prisoner or other person in duress or under restraint of any Court or its officer;

(xiv) complaint of a public servant as defined in the Indian Penal Code (Central Act XLV of 1860) or an officer of the State Railway;

(xv) application for permission to cut timber in Government forests or otherwise relating to such forests, not being applications from forest contractors for extending the period of their leases;

(xvi) application for the payment of money due by the Government to the applicant, other than an application for refund of lapsed deposit made six months after the date on which the amount lapsed to the Government;

(xvii) petition of appeal against any municipal tax;

(xviii) application for compensation under any law, for the time being in force relating to the acquisition of property for public purposes;

(xix) petition under section 48 of the Indian Christian Marriage Act, 1872 (Central Act XV of 1872);

(xx) petition or appeal by a Government servant or a servant of the Court of Wards when presented to any superior officer or Government against orders of dismissal, reduction or suspension; copies of such orders filed with such appeals, and applications for obtaining such copies.

73. Power to reduce or remit fees.—The State Government may, by notification in the *Fort St. George Gazette*, reduce or remit, in the whole or in any part of the territory of this State, all or any of the fees chargeable under this Act, and may, in like manner, cancel or vary such notification.

CHAPTER VIII.

MISCELLANEOUS.

74. Collection of fees by stamps.—All fees chargeable under this Act shall be collected by stamps.

75. Stamps to be impressed or adhesive.—The stamps used to denote any fee chargeable under this Act shall be impressed or adhesive or partly impressed and partly adhesive, as the State Government may, by notification in the *Fort St. George Gazette*, from time to time, direct.

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76. *Amended document*.—Where any document which ought to bear a stamp under this Act is amended in order merely to correct a mistake and to make it conform to the original intention of the parties, it shall not be necessary to impose a fresh stamp.

77. *Cancellation of stamp*.—No document requiring a stamp under this Act shall be filed or acted upon in any proceeding in any Court or office until the stamp has been cancelled.

Such officer as the Court or the head of the office may, from time to time, appoint shall, on receiving any such document forthwith effect such cancellation by punching out the figure head so as to leave the amount designated on the stamp untouched, and the part removed by punching shall be burnt or otherwise destroyed.

78. *Deduction to be made*.—Where allowance is made in this Act for damaged or spoiled stamps, or where fee already paid is directed to be refunded to any person by an order of Court, the Collector may, on the application of the person concerned, pay to him the amount of fee or where damaged or spoiled stamps are produced, he may, after satisfying himself about their genuineness, give in lieu thereof the same amount or value in stamps of the same or any other description, or if the applicant so desires, the same amount or value in money provided that in all cases where money is paid in cash, a deduction shall be made of one anna for each rupee or fraction thereof. No such deduction shall however be made where refund is claimed in respect of any fee paid in pursuance of an order of Court which has been varied or reversed in appeal.

79. *Penalty*.—Any person appointed to sell stamps, who disobeys any rule made under this Act, and any person, not so appointed, who sells or offers for sale any stamps, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

80. *Power of High Court to make rules*.—(1) The High Court may make rules to provide for or regulate all or any of the following matters, namely:—

(a) the fees payable for serving and executing processes issued by the High Court in its appellate jurisdiction and by the Civil and Criminal Courts subordinate thereto;

(b) the remuneration of persons employed by the courts mentioned in clause (a) in the service or execution of processes;

(c) the fixing by District and Sessions Judges and District Magistrates of the number of process-servers necessary to be employed for the service and execution of processes issued from their respective courts and the Courts subordinate thereto;

(d) the display in each Court of a table in the English and in the local language or languages showing the fees payable for the service and execution of processes.

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(2) All rules made under sub-section (1) shall be subject to confirmation by the State Government and on such confirmation shall be published in the *Fort St. George Gazette* and shall thereupon have effect as if enacted in this Act.

81. Power of Board of Revenue to make rules.—(1) The Board of Revenue may, with the previous sanction of the State Government, make rules consistent with this Act to provide for or regulate all or any of the following matters, namely:—

(a) the fees chargeable for serving and executing processes issued by the Board of Revenue and by the Revenue courts;

(b) the remuneration of the persons necessary to be employed for the service and execution of such processes;

(c) the fixing by Collectors of the number of persons necessary to be employed for the service and execution of such processes;

(d) the guidance of Collectors in the exercise of their powers under Chapter VI;

(e) the supply of stamps to be used under this Act;

(f) the number of stamps to be used for denoting any fee chargeable under this Act;

(g) the keeping of accounts of all stamps used under this Act;

(h) the circumstances in which stamps may be held to be damaged or spoiled;

(i) the circumstances in which, the manner in which, and the authorities by which, allowance for used, damaged or spoiled stamps may be made;

(j) the regulation of the sale of stamps to be used under this Act, the persons by whom alone such stamps may be sold and the duties and remuneration of such persons:

Provided that in the case of stamps used in the High Court, such rules shall be made with the concurrence of the Chief Justice.

(2) All rules made under this section shall be published in the *Fort St. George Gazette* and on such publication, shall have effect as if enacted in this Act.

82. Power of Government to make rules.—(1) The State Government may, by notification in the *Fort St. George Gazette*, make rules to carry out generally the purposes of this Act.

(2) All notifications and rules made under this section shall, as soon as possible, after they are made, be placed on the table of the Legislative Assembly for one month, and shall be subject to such modification whether by way of repeal or amendment as the Legislative Assembly may make during the session in which they are so laid.

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83. *Continuance in force of existing rules.*—Until rules are framed under sections 80, 81 and 82 and until notifications are issued under section 73, the rules and notifications now in force in respect of matters referred to in those sections, shall, in so far as they are not inconsistent with this Act, continue.

84. *Amendment of Central Act III of 1873.*—In the Madras Civil Courts Act, 1873 (Central Act III of 1873), section 14 shall be omitted.

85. *Repeal of Central Act IV of 1877.*—The Presidency Magistrates (Court Fees) Act, 1877 (Central Act IV of 1877) in so far as it applies to the State of Madras, is hereby repealed.

86. *Amendment of Central Act VII of 1892.*—In the Madras City Civil Court Act, 1892 (Central Act VII of 1892), sections 9 and 13 shall be omitted.

87. *Repeal and saving.*—(1) The Court Fees Act, 1870 (Central Act VII of 1870), in its application to the State of Madras and in relation to the fees and stamps other than fees and stamps relating to documents presented or to be presented before an officer serving under the Central Government and the Suits Valuation Act, 1887 (Central Act VII of 1887), in its application to the State of Madras are hereby repealed.

(2) All suits and proceedings instituted before the commencement of this Act and all proceedings by way of appeal, revision or otherwise arising therefrom whether instituted before or after such commencement shall, notwithstanding the repeal of the Court Fees Act, 1870 (Central Act VII of 1870) and the Suits Valuation Act, 1887 (Central Act VII of 1887), be governed by the provisions of the said Acts and the rules made thereunder.

வாய்மையே வெல்லும்
TRUTH ALONE TRIUMPHS

[7th April 1955]

SCHEDULE I.

AD VALOREM FEES.

Article.	Particulars.	Proper fee.
(1)	(2)	(3)
1	Plaint or written statement pleading a set off or counter-claim or memorandum of appeal presented to any Court— When the amount or value of the subject-matter in dispute—	
	(i) does not exceed five rupees	Six annas.
	(ii) exceeds five rupees, for every five rupees, or part thereof, in excess of five rupees, up to one hundred rupees;	Six annas.
	(iii) exceeds one hundred rupees, for every ten rupees, or part thereof, in excess of one hundred rupees;	Twelve annas.
2	(a) Petition under section 26 of the Provincial Insolvency Act, 1920, or application under section 95 of the Code of Civil Procedure, 1908.	An amount of one-half the scale of fee prescribed in article 1 on the amount or compensation claimed.
	(b) Appeal against order on a petition or application falling under clause (a).	On the scale prescribed in article 1 on the amount in dispute.
3	(a) Petition under section 53 or 54 of the Provincial Insolvency Act, 1920.	An amount of one-half the scale of fee prescribed in article 1 on the market value of the subject-matter subject to a maximum fee of rupees five hundred.
	(b) Appeal against order on a petition falling under clause (a) whether by the Official Receiver or by the unsuccessful party.	An amount of one-half the scale of fee prescribed in article 1 on the market value of the subject-matter subject to a maximum fee of rupees five hundred.
4	Memorandum of appeal against order in proceedings under the Indian Succession Act, 1925.	An amount of one-half the scale of fee prescribed in article 1 on the amount or value of the subject-matter.
5	Application for review of judgment	One-half of the fee payable on the plaint or memorandum of appeal comprising the relief sought in the application for review.
6	Probate of a will or letters of administration with or without will annexed— When the amount or value of the estate in respect of which the grant of probate or letters is made exceeds one thousand rupees, but does not exceed five thousand rupees. When such amount or value exceeds five thousand rupees.	Two per centum on such amount or value. Three per centum on such amount or value.

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SCHEDULE I—cont.

AD VALOREM FEES—cont.

Article. (1)	Particulars. (2)	Proper fee. (3)
7	Certificate under the Indian Succession Act, 1925— Where the amount or value of the debt or security or the aggregate amount or value of the debts and securities specified in the certificate extends up to rupees five thousand. Where such amount or value exceeds five thousand rupees.	Two per centum on such amount or value. Three per centum on such amount or value.

NOTE.—(1) Where a certificate is extended under section 376 of the Indian Succession Act, 1925, fee shall be computed on the amount for which a certificate is sought to be extended and the amount for which a certificate or certificates has or have already been issued, credit being given for the fee already paid.

(2) The amount of a debt is its amount, including interest, on the day on which the inclusion of the debt in the certificate is applied for so far as such amount can be ascertained.

(3) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act, and where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of the security, or for both purposes, the value of the security is its market value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.

SCHEDULE II.

Article. (1)	Particulars. (2)	Proper fee. (3)
1	(i) Petition in a suit under the Native Converts' Marriage Dissolution Act, 1866. (ii) Petition, plaint or memorandum of appeal when presented to a Court under . . . the Dissolution of Muslim Marriage Act, 1939. (iii) Petition under the Indian Divorce Act, 1869, excluding petitions under section 44 of that Act, and every memorandum of appeal under section 55 of that Act. (iv) Plaint or memorandum of appeal under the Parsi Marriage and Divorce Act, 1936, or a counter-claim made under section 37 of that Act. (v) Plaint or memorandum of appeal in a suit under the Indian Colonial Divorce Jurisdiction Act, 1926. If in a suit falling under any of these clauses, there is a specific claim for damages, separate fee at the rates prescribed in Article 1 of Schedule I shall be charged on the amount of damages claimed.	Ten rupees. Ten rupees. Thirty rupees. Thirty rupees. Fifty rupees.
2	Undertaking under section 49 of the Indian Divorce Act, 1869.	One rupee.

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SCHEDULE II—cont.

Article.	Particulars.	Proper fee.
(1)	(2)	(3)
3	Memorandum of appeal from an order inclusive of an order determining any question under section 47 or section 144 of the Code of Civil Procedure, 1908, and not otherwise provided for when presented—	
	(i) to any Court other than the High Court or to any Executive Officer other than the Board of Revenue or Chief Executive Authority.	One rupee.
	(ii) to the Board of Revenue or Chief Executive Authority.	Two rupees.
	(iii) to the High Court—	
	(A) From an order other than an order under the Madras Agriculturists' Relief Act, 1938—	
	(1) Where the order was passed by a subordinate Court or other authority—	
	(a) If the order relates to a suit or proceeding, the value of which exceeds one thousand rupees.	Ten rupees.
	(b) In any other case ..	Five rupees.
	(2) Where the appeal is under clause 15 of the Letters Patent—	
	(a) From an order passed in exercise of appellate jurisdiction.	Ten rupees.
	(b) From an order passed in exercise of original jurisdiction, which would be appealable under the Code of Civil Procedure, 1908, had it been passed by a Subordinate Court.	Ten rupees.
	(c) In any other case ..	One hundred rupees.
	(3) Where the appeal is under section 45-B of the Banking Companies Act, 1949.	One hundred rupees.
	(4) Where the appeal is under section 411-A of the Code of Criminal Procedure, 1898.	Five rupees.
	(B) From an order under the Madras Agriculturists' Relief Act, 1938.	Two rupees.
	(iv) to the Government in pursuance of a statutory right to appeal for which no court-fee is leviable under any other enactment.	Five rupees.

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SCHEDULE II—cont.

Articles.	Particulars.	Proper fee.
(1)	(2)	(3)
4	Memorandum of appeal under section 39 of the Arbitration Act, 1940—	
	(i) Where the appeal is from an order of a District Munsif's Court or an order of a superior Court in a case where the value for jurisdiction does not exceed Rs. 5,000;	Fifteen rupees.
	(ii) in any other case	One hundred rupees.
5	Copy or translation of a judgment or order not being or having the force of a decree—	
	When such judgment or order is passed by any Civil Court other than the High Court or by the Presiding Officer of any Revenue Court or office or by any other Court or judicial or executive authority—	
	(a) if the amount or value of the subject-matter is fifty or less than fifty rupees;	Eight annas.
	(b) if such amount or value exceeds fifty rupees;	One rupee.
	When such judgment or order is passed by the High Court.	Two rupees.
6	Copy or translation of a judgment or order of a Criminal Court.	Eight annas.
7	Copy of a decree or order having the force of a decree—	
	When such decree or order is made by any Court other than the High Court—	
	(a) if the amount or value of the subject-matter of the suit wherein such decree or order is made is fifty or less than fifty rupees;	Twelve annas.
	(b) if such amount or value exceeds fifty rupees;	One rupee and eight annas.
	When such decree or order is made by the High Court.	Five rupees.
8	Copy of any document liable to stamp duty under the Indian Stamp Act, 1899, when left by any party to a suit or proceeding in place of the original withdrawn—	
	(a) When the stamp duty chargeable on the original does not exceed 8 annas;	The amount of the duty chargeable on the original.
	(b) in any other case	Twelve annas.
9	Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act or copy of any account, statement, report, or the like taken out of any Court or office of any public officer—	
	For every document	Twelve annas.

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SCHEDULE II—cont.

Article. (1)	Particulars. (2)	Proper fee. (3)
10	(a) Application or petition presented to any officer of land revenue by any person holding temporarily settled land under direct engagement with Government and when the subject-matter of the application or petition relates exclusively to such engagement.	Four annas.
	(b) Application or petition presented to any officer of land revenue relating to the grant of land on darkhast.	Four annas.
	(c) Application to a Collector for lease of land for agricultural or non-agricultural purposes.	Twelve annas.
	(d) Application or petition presented to any Executive Officer under any Act for the time being in force for the conservancy or improvement of any place if the application or petition relates solely to such conservancy or improvement.	Four annas.
	(e) Application or petition presented to any board or Executive Officer for a copy or translation of any order passed by such board or officer or of any other document on record in such office.	Four annas.
	(f) Application to a Forest Officer by a forest contractor for extension of the period of lease—	
	(i) if the value of the subject-matter of the lease is Rs. 5,000 or less;	Five rupees.
	(ii) if such value exceeds Rs. 5,000, for every Rs. 1,000 or part thereof in excess of Rs. 5,000.	One rupee.
	(g) Application for attestation of private documents intended to be used outside India.	One rupee.
	(h) Application for lapsed deposit presented after six months after the date on which the amount lapsed to the Government—	
	(i) when the amount or deposit does not exceed Rs. 50;	Eight annas.
	(ii) when the amount or deposit exceeds Rs. 50 but does not exceed Rs. 1,000;	One rupee.
	(iii) when it exceeds Rs. 1,000	Two rupees.
	(i) Application or petition presented to the Government and not otherwise provided for—	
	(i) which involves the exercise or non-exercise of power conferred by law or rule having the force of law;	Two rupees.
	(ii) in other cases	Eight annas.

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SCHEDULE II—cont.

Article. (1)	Particulars. (2)	Proper fees. (3)
10—cont.	(j) Application or petition presented to the Board of Revenue or Chief Executive Authority and not otherwise provided for—	
	(i) which involves the exercise or non-exercise of power conferred by law or rule having the force of law ;	Two rupees.
	(ii) in other cases	One rupee and eight annas.
	(k) Application or petition not falling under clause (i) or (j) and presented to a public officer or in a public office and not otherwise provided for—	
	(i) which involves the exercise or non-exercise of power conferred by law or rule having the force of law ;	One rupee.
	(ii) in other cases	Four annas.
11	(a) Application or petition presented to any Court for a copy or translation of any judgment, decree or any proceeding of or order passed by such Court or of any other document on record in such Court.	Four annas.
	(b) Application or petition presented to any Civil Court other than a Principal Civil Court of Original Jurisdiction or to any Court of Small Causes constituted under the Provincial Small Cause Courts Act, 1887, or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the subject-matter is less than Rs. 50.	Four annas.
	(c) Application to any Court that records may be called from another Court, when the Court grants the application and is of opinion that the transmission of such records involves the use of the post.	Twelve annas in addition to the fee leviable on the application.
	(d) Application for permission to deposit revenue or rent either in the office of the Collector or in the Court.	Twelve annas.
	(e) Application or petition presented to a Court for determination of the amount of compensation to be paid by a landlord to his tenant.	One rupee.
	(f) A written complaint or charge of any offence other than an offence for which a Police officer may, under the Code of Criminal Procedure, arrest without warrant and presented to any Criminal Court and an oral complaint of any such offence reduced to writing under the Code of Criminal Procedure, 1898.	One rupee.
	(g) Application or petition presented to any Court, or to any Magistrate in his executive capacity and not otherwise provided for in this Act.	Twelve annas.

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SCHEDULE II—*cont.*

<i>Article.</i>	<i>Particulars.</i>	<i>Proper fee.</i>
(1)	(2)	(3)
11— <i>cont.</i>	(h) Application for arrest or attachment before judgment or for temporary injunction—	
	(i) when presented to a Civil Court or Revenue Court other than the High Court in relation to any suit or proceeding—	
	(1) if the value of the subject-matter of which is less than Rs. 50.	One rupee.
	(2) if the value is Rs. 50 and above.	Two rupees and eight annas.
	(ii) when presented to the High Court.	Five rupees.
	(i) Application or petition under section 47 and Order XXI, rules 58 and 90, of the Code of Civil Procedure, 1908—	
	(i) when filed in a Revenue Court or a District Munsif's Court.	One rupee.
	(ii) when filed in the City Civil Court, Madras, a Sub-Court or a District Court.	Two rupees and eight annas.
	(iii) when filed in the High Court.	Five rupees.
	(j) Application or petition under sections 34, 72, 73 and 74 of the Indian Trusts Act, 1882.	Five rupees.
	(k) (i) Application for probate or letters of administration to have effect throughout India.	Twenty-five rupees.
	(ii) Application for probate or letters of administration not falling under clause (i)—	
	(1) if the value of the estate does not exceed Rs. 1,000.	Twelve annas.
	(2) if the value exceeds Rs. 1,000. Provided that if a caveat is entered and the application is registered as a suit, one-half the scale of fee prescribed in Article 1 of Schedule I on the market value of the estate less the fee already paid on the application shall be levied.	Five rupees.
	(l) Original petitions not otherwise provided for when filed in—	
	(i) a District Munsif's Court—	
	(1) under the Madras Village Courts Act, 1888 (Madras Act I of 1889).	One rupee.
	(2) in other cases	Five rupees.
	(ii) the City Civil Court, Madras, a Sub-Court or a District Court.	Ten rupees.
	(iii) the High Court	Twenty rupees.

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SCHEDULE II—cont.

Article.	Particulars.	Proper fee.
(1)	(2)	(3)
11—cont.	(m) Application to set aside an award under the Arbitration Act, 1940—	
	(i) when presented to a District Munsif's Court.	Twenty-five rupees.
	(ii) when presented to the City Civil Court, Madras, a Sub-Court, a District Court or the High Court—	
	(1) if the value of the subject-matter of the award does not exceed Rs. 5,000.	Twenty-five rupees.
	(2) if such value exceeds Rs. 5,000 but does not exceed Rs. 10,000.	One hundred rupees.
	(3) if such value exceeds Rs. 10,000.	Two hundred and fifty rupees.
	(n) Application under section 14 or section 20 of the Arbitration Act, 1940, for a direction for filing an award or for an order for filing an agreement and application for enforcing foreign awards—	
	(i) when presented to a District Munsif's Court.	Fifteen rupees.
	(ii) when presented to the City Civil Court, Madras, a Sub-Court, a District Court or the High Court—	
	(1) if the value of the subject-matter of the award does not exceed Rs. 5,000.	Fifteen rupees.
	(2) if such value exceeds Rs. 5,000 but does not exceed Rs. 10,000.	One hundred rupees.
	(3) if such value exceeds Rs. 10,000.	Two hundred and fifty rupees.
	(o) Petition to the High Court for the admission of an Advocate, Attorney or Vakil.	Twenty rupees.
	(p) Application presented to the High Court under section 24 of the Press (Objectionable Matter) Act, 1951.	Fifty rupees.
	(q) Revision petition presented to the High Court under section 115 of the Code of Civil Procedure 1908, or under section 25 of the Provincial Small Cause Courts Act, 1887, or under the provisions of any other Act, arising out of a suit or proceeding—	
	(i) if the value of the suit or proceeding to which the order sought to be revised relates does not exceed Rs. 1,000.	Five rupees.
	(ii) if such value exceeds Rs. 1,000.	Ten rupees.
	(r) Petition under sections 153, 166 and 221 of the Indian Companies Act, 1913, in connection with the winding up of a company.	One hundred rupees.

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SCHEDULE II—cont.

Article. (1)	Particulars. (2)	Proper fee. (3)
11—cont.	(s) Petition to the High Court under Article 226 of the Constitution for a writ other than the writ of <i>Harbeas Corpus</i> or a petition under Article 227 of the Constitution.	Twenty-five rupees.
	(t) Application under section 45 of the Specific Relief Act, 1877.	One hundred rupees.
	(u) Application or petition presented to the High Court/ <u>and</u> /not otherwise specifically provided for.	Two rupees.
	(v) Election petition questioning the election of a person in respect of—	
	(i) the office of member of a panchayat;	Twenty-five rupees.
	(ii) the office of President of a panchayat;	Fifty rupees.
	(iii) the office of member or Alderman of the Council of the Corporation of Madras or of member of a Municipal Council or a District Board;	Fifty rupees.
	(iv) the office of Mayor or Deputy Mayor of the Corporation of Madras or of Chairman of a Municipality or President of a District Board.	Two hundred rupees.
12	Application for leave to sue as a pauper.	Twelve annas.
13	Application for leave to appeal as a pauper—	
	(i) When presented to a District Court or a Sub-Court.	One rupee.
	(ii) when presented to the High Court.	Two rupees.
14	(i) Bail bond or other instrument of obligation when filed in village courts.	Four annas.
	(ii) Bail bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1898, or the Code of Civil Procedure, 1908, and not otherwise provided for in this Act.	Twelve annas.
15	Every copy of power-of-attorney when filed in any suit or proceeding.	Twelve annas.
16	Mukhtarnama, Vakalatnama or any paper signed by an advocate signifying or intimating that he is retained for a party—	
	When presented—	
	(i) to any Court other than the High Court or to any Collector or Magistrate or other executive officer.	One rupee and eight annas.
	(ii) to the Board of Revenue or a Chief Executive Authority.	Two rupees.
	(iii) to the High Court	Three rupees.
	(iv) to the Government	Three rupees.

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SCHEDULE II—cont.

Article.	Particulars.	Proper fee.
(1)	(2)	(3)
17	Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908—	
	(i) When presented to a District Munsif's Court or when presented to the City Civil Court or Sub-Court of Ootacamund or of Cochin, in a case where the value of the subject-matter does not exceed Rs. 5,000.	Fifteen rupees.
	(ii) In any other case	One hundred rupees.
18	Caveat	Ten rupees.

SCHEDULE III.

PART I.

(See section 55.)

Form of Valuation (to be used with such modifications, if any, as may be necessary) of Estate.

IN THE COURT OF

RE: PROBATE OF THE WILL OF
OF THE ESTATE OF

(OR ADMINISTRATION
, DECEASED.

1. I (A.B.) solemnly affirm/make oath and say that I am the executor (or one of the executors or one of the next of kin) of deceased, and that I have truly set forth in Annexure A to this Form of valuation all the estate of which the abovenamed deceased died possessed or to which he was entitled at the time of his death, and which has come, or is likely to come, to my hands.

2. I further say that I have also truly set forth in Annexure B all the items I am by law allowed to deduct.

3. I further declare that the said estate exclusive only of the last-mentioned was on the date of the death of the said deceased items, _____ under the value of

*is

4. I (A.B.) further declare that what is stated in this Form of Valuation is true to the best of my information and belief.

(Signed) _____ A.B.

* This form to be used where the application is made after one year from the date of the death.

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SCHEDULE III—cont.

Part I—cont.

ANNEXURE A.

Valuation of the movable and immovable property of deceased.

RS. A. P.

Cash in hand and at the bank, household goods, wearing apparel, books, plate, jewels, etc.

(State estimated value according to best of Executor's or Administrator's belief.)

Property in Government securities transferable at the Public Debt Office.

(State description and value on the date of the death of the deceased or on the date of the application, as the case may be.)

Immovable property, consisting of

(State description and market value on the date of the death of the deceased or on the date of the application, as the case may be.)

Leasehold property

(If the deceased held any leases for years determinable, state the period of the lease and the estimated amount of rent inserting separately arrears due on the date of death or on the date of the application, as the case may be.)

Property in public companies in

(State the particulars and the value calculated at the price on the date of the death or on the date of the application, as the case may be.)

Policies of insurance upon life, money out on mortgages and other securities, such as bonds, bills, notes and other securities for money.

(State the amount of the whole on the date of the death or on the date of the application, as the case may be.)

Debts

(Other than bad debts)

Stock in trade

(State the estimated value, if any.)

Other property not comprised under the foregoing heads ..

(State the estimated value, if any.)

Total ..

Deduct items shown in Annexure B in the manner provided in sub-section (2) of section 58.

Net value of the Estate

ANNEXURE B.

Schedule of debts, etc.

RS. A. P.

Amount of debts due and owing from the deceased, legally payable out of the estate.

Amount of expenses connected with funeral rites and ceremonies.

Amount of mortgage incumbrances

Property held in trust not beneficially or with general power to confer a beneficial interest.

Other property not subject to duty

Total ..

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SCHEDULE III—cont.

Part II.

AMENDED FORM OF VALUATION OF ESTATE.

(See sections 61 and 63.)

IN THE COURT OF

RE : PROBATE OF THE WILL OF
OF THE ESTATE OF(OR ADMINISTRATION
, DECEASED.

1. I (A.B.) am the executor (or one of the executors or one of the next-of-kin, as the case may be) of

2. Probate was (or letters of administration were) granted to me on

3. It has now been discovered that the net value of the estate on which Court fee was paid was not correctly ascertained.

4. I have now truly set forth in Annexure A to this amended Form of Valuation all the estate of the deceased at the date of _____ his death _____ the application for probate (or letters of administration) _____ which has come or is likely to come to my hands.

5. I further have now truly set forth in Annexure B all the items which I am by law allowed to deduct.

6. I further declare that the said estate, exclusive only of the last-mentioned the death of the deceased was _____ items, at the date of _____ under the value of _____ this application is

7. I (A.B.) further declare that what is stated in this amended Form of Valuation is true to the best of my information and belief.

(Signed) A.B. _____

ANNEXURE A.

Amended valuation of the estate of deceased.

Valuation on
which Court-
fee was paid.

Increase.

Decrease.

Valuation
as now
amended.

Total .. _____

Deduct items shown in Annexure B in the manner provided in sub-section (2) of section 56.

Amended net value of estate _____

ANNEXURE B.

Amended schedule of debts, etc.

Valuation on
which Court-
fee was paid.

Increase.

Decrease.

Valuation
as now
amended.

Total .. _____